

Exhibit 3



G A O

Accountability * Integrity * Reliability

United States Government Accountability Office
Washington, DC 20548

December 7, 2009

The Honorable Lamar Smith
Ranking Member, Committee on the Judiciary
House of Representatives

Dear Mr. Smith:

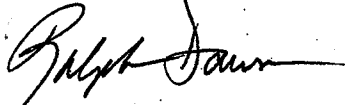
Thank you for your letter of September 23, 2009, jointly signed by Ranking Member Darrell Issa, House Committee on Oversight and Government Reform, asking the Government Accountability Office to conduct a review of federal funding by the Association of Community Organizations for Reform Now. About the same time we received your letter, we were also requested by twenty members of the United States Senate and Representative Rush Holt to review the use of federal funding by ACORN.

GAO accepts your request as work that is within the scope of its authority. As we discussed with Ms. [REDACTED], we plan to combine the requests into one engagement. The requests have been assigned to Ms. [REDACTED], Director, Homeland Security and Justice, and staff are available to begin the work. Ms. [REDACTED] or a member of her team will contact Ms. [REDACTED] to discuss the request, your needs, and the engagement objectives, scope, and methodology in accordance with GAO's protocols. As applicable, we will also be in contact with the cognizant Inspectors General's offices to ensure that we are not duplicating efforts. If an issue arises during this coordination, we will consult with you regarding its resolution.

In addition, as you are aware, the fiscal year 2010 Commerce, Justice, Science, and Related Agencies Appropriations Act, as passed by the Senate on November 5, 2009, contains a mandate for GAO to review federal funds received by ACORN. However, a similar provision was not included in the House-passed version of this legislation. Should legislation include a mandate for GAO to review federal funds received by ACORN, we will continue to work with your office.

If you have any questions, please contact Ms. [REDACTED] at 202-[REDACTED] or
Ms. [REDACTED], Assistant Director, Congressional Relations, at 202-[REDACTED]

Sincerely yours,

A handwritten signature in black ink, appearing to read "Ralph Dawn", with a long horizontal flourish extending to the right.

Ralph Dawn
Managing Director
Congressional Relations

Ref: CCAR 09-1229